

**TAXPAYERS' RIGHTS AND RESPONSIBILITIES  
(FOR TAX YEARS 2016 AND BEYOND)**

OHIO REVISED CODE SECTION 718.01 (QQ)

Taxpayers' "Rights and Responsibilities" means the rights provided to taxpayers in Sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011 and 5717.03 of the Ohio Revised Code as well as the responsibilities of taxpayers to file, report, withhold, remit and pay municipal income taxes and otherwise comply with Ohio Revised Code Chapter 718 along with ordinances, resolutions and rules and regulations adopted by a municipal corporation for the imposition and administration of a municipal income tax.

- The municipal corporation shall maintain a Local Board of Tax Review to hear appeals of a taxpayer.
- Civil actions to recover municipal income taxes, penalties and interest have time limits.
- A taxpayer has a prescribed manner to request refunds from the Tax Administrator.
- A taxpayer has a required responsibility to allow examination of his/her books, papers, records, and federal and state income tax returns by the Tax Administrator.
- At or before the commencement of an audit, the Tax Administrator shall inform and provide the taxpayer with certain information regarding the audit.
- A taxpayer has certain recourse if aggrieved by an action or omission of the Tax Administrator, his/her designee or other employee of the municipal corporation.
- A taxpayer may request an "opinion of the Tax Administrator" with respect to the prospective municipal income tax liability.
- A taxpayer or the Tax Administrator may appeal a final determination.